

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lucas Anissian
DOCKET NO.: 04-23595.001-R-1
PARCEL NO.: 04-25-100-078-0000

The parties of record before the Property Tax Appeal Board are Lucas Anissian, the appellant, by attorney Rusty Payton of the Law Office of Rusty Payton, Chicago; and the Cook County Board of Review.

The subject property is improved with a one and one-half story, frame and masonry constructed single family dwelling that contains 2,955 square feet of living area. Features of the home include central air conditioning, a fireplace, a full basement and a two-car attached garage. The dwelling is 38 years old. The property is located in Glenview, Northfield Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions, assessment information, and copies of photographs of three comparables. The appellant also submitted a map depicting the location of the comparables within approximately ½ mile of the subject property. The comparable properties were improved with one-story single family dwellings of frame and masonry exterior construction that ranged in size from 3,372 to 3,572 square feet of living area. These dwellings ranged in age from 47 to 66 years old. The appellant indicated each of the comparables had a partial finished basement. Two of the homes were described as having central air conditioning and two had a fireplace. These properties had total assessments ranging from \$84,950 to \$108,262 and improvement assessments ranging from \$57,173 to \$58,238 or from \$16.30 to \$16.96 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$49,408 or \$16.72 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	18,410
IMPR.:	\$	56,029
TOTAL:	\$	74,439

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$74,439 was disclosed. The subject property has an improvement assessment of \$56,029 or \$18.96 per square foot of living area. To demonstrate the subject property is being equitably assessed the board of review submitted information on four comparable properties. The comparables were located within three to five blocks of the subject property. The properties were improved with single family dwellings of masonry or frame and masonry exterior construction with the same classification code as the subject dwelling that ranged in size from 2,273 to 3,173 square feet of living area. The dwellings ranged in age from 34 to 49 years old. Each of the comparables had a partial basement, three had central air conditioning, each had one or two fireplaces and each had an attached two-car garage. These comparables had total assessments ranging from \$63,207 to \$77,565 and improvement assessments ranging from \$48,335 to \$61,931 or from \$19.14 to \$21.27 per square foot of living area.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

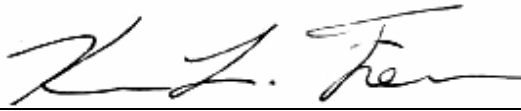
The record contains seven assessment comparables submitted by the parties. The Board finds the best evidence contained in the record are the equity comparables submitted by the board of review. Of these comparables numbers 1, 3 and 4 were most similar to the subject in size, age, style and features. These three comparables had improvement assessments ranging from \$19.14 to \$20.65 per square foot of living. The subject property has an improvement assessment of \$18.96 per square foot of living area, which is below the range established by the three most similar comparables. The Board gave less weight to the appellant's comparables due to their differences from the subject in age and size.

In conclusion the Board finds a reduction in the subject's improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.